

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION**

JOHN A. STANGEL

PLAINTIFF

v.

CIVIL ACTION NO. 1:23-cv-00189-TBM-RPM

INTERNAL REVENUE SERVICE

DEFENDANT

MEMORANDUM OPINION AND ORDER OF DISMISSAL

This matter is before the Court on the Motion [11] to Dismiss Complaint filed by *pro se* Plaintiff John A. Stangel. Plaintiff is an inmate currently incarcerated at the Harrison County Adult Detention Center in Gulfport, Mississippi, and he is proceeding *in forma pauperis*. [7], pp. 1-2. Plaintiff names the Internal Revenue Service (“IRS”) as Defendant, but the nature of his claims is unclear. *See* [1], p. 2. Thus, the Court recently entered an Order directing Plaintiff to answer a series of questions to clarify his Complaint. [10], pp. 1-3.

Instead, Plaintiff “request[s] [that his] complaint be dismissed.” [11], p. 1. Inasmuch as the IRS has not been served, appeared, or answered, the Court will construe Plaintiff’s Motion [11] as a Notice of Voluntary Dismissal under Federal Rule of Civil Procedure 41(a)(1)(A)(i) (“[T]he plaintiff may dismiss an action without a court order by filing . . . a notice of dismissal before the opposing party serves either an answer or a motion for summary judgment.”). The Court further notes that no duress or coercion is apparent on the face of this record. Plaintiff initiated this request for dismissal, and the Court has every reason to believe that this request was made voluntarily and not based upon pressure or threats from any source whatsoever.

IT IS, THEREFORE, ORDERED AND ADJUDGED that Plaintiff John A. Stangel’s Motion [11] to Dismiss Complaint is **GRANTED**.

IT IS, FURTHER, ORDERED AND ADJUDGED that this matter is **DISMISSED WITHOUT PREJUDICE**. A separate final judgment will be entered under Federal Rule of Civil Procedure 58.

THIS, the 30th day of November, 2023.



TAYLOR B. MCNEEL
UNITED STATES DISTRICT JUDGE